

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1304 - HB 1300

March 15, 2013

SUMMARY OF BILL: Authorizes the county legislative body to grant permission for land owned by the county to be sold at a cost less than the total amount of taxes, penalties, costs, and interest, if the body determines the sale of the land at such total cost is impossible.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to County Technical Assistance Service (CTAS), this is currently the practice performed by counties and will not fiscally impact local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/jrh